tected by mortgages.

I think the recognition of the doctrine that a vendor has a lien upon the land for the purchase money would be inconvenient, productive of litigation and out of

maining points.
E. Preston for Plaintiff; Kinney and Peterson for Defendant. Honolulu, April 3rd, 1885. Supreme Court of the Hawaiian Island In Banco April Term 1885 CARTER & COOKE VS. G. H. LECK, TAX COL

The Plaintiffs, as agents of the New Earl Mutual Life Insurance Company, els iand Nutral Life Insurance Company, claim to be refunded taxes paid under protest for 1881, being \$68.30, a lax of one per cent upon \$683.00, amount of premiums received during the year by the said Ensurance Company upon policies issued previous to the 1st day of Lail 1881. lay of July 1883.
The Statute, by the authority of which if

tax in question was levied, is Section 17 the Taxation Act of 1882 (Compiled Law panies carrying on business in this Kingd shall pay for sud in respect of every hundred dollars received by such compan frespectively for premiums on policity such companies during the year ing the assessment, the sum of or fand such companies shall not be with any other taxes or duties under

ation; that Section 34 of the same Act quiring agents of Insurance Companies deliver to the Assessor "2 return slowing

estment according to the best information in his reach and the same shall be car

Section 9 of the Civil Code on the insurance companies (Sec. 17 of the 1882 above recited) to be plain and ble. It declares that insurance of whether fire, marine or life, carrying o ness to this Kingdom, shall pay a lax dollar on every one hundred dollars r

that is to say, premiums received on sever during the year preceding the

pressed. When there is any ambiguity the construction must be in favor of the lic, because it is a general rule, that who while are to be charged with a hurdle intention of the legislature to imposource must be explicitly and distaloun. Potters Dwartie p. 235.

This view is abundantly supported when the confidence of the continuations of the continuation of the co

ory-headed are still monopolised by old and probably will be for many years to "- New York Mail and Express.

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on are mark in a. Tickney, A. C. E. Smith Directors and Lablanched Cottons. Naviga M. seet Sand State and Tellus, Library of Science, Records Laws vor. Blue and Scarler, Flancist, Figure Assertion of All Tellus States (Sanda, Alexander). STAPLE GROCERIES, Golden Gate, Star & Superfine Flour

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AND KAREA KAPIRI. J., McCally, J., Analis, J. 0, the Court by Analis, J.

This is an action of ejectment brought by laintiffs to recover lands in Henoluin as undivided half the said land as grantee of the m of Kalifuli the widow of Kane, and de-

The defendants counsel says there was no topped and cities Freeman sm Judgments, ection 158 as follows: "Parties to a judgment are not bound by it, in a subsequent introducy leaves each other, unless they are advansary parties in the original action. The rule as to asterpad by judgment is well ind down in Emberty se. Comer 3 Com. N. Count of Appeals B. \$41.22 as follows. That the judgment or decree of a Court possing competent jurisdiction, is, as a general rule, final, not only as to the subject

LARD OIL Tar and Pitch, In Casks for Family Use. IIION SAFES CUMBERLAND COAL Fairbank's Platform Scales,

A Choice Selection of

Hawn R. 340.

The consecuted where joint plaintiffs to declare that a vendor has an implied then upon the land sold by him for the parchase money, as against the vendor and a subsequent purchaser with notice, and subsequent purchaser with notice, and a subsequent purchaser with notice,

E. Pression for plaintiffs; Kinney & Peterson for defendents.

Homefulu, March 73, 1882.

Supreme Court of the Hawalian IslandsIn Equity.

W. M. Gibsen, J. M. Kayena and Cuan H.

June, Come'ns for Chown Lasis, vs. J.

H. Seyen and Richard J. Operion.

The bill seds forth that the complainants are, as entitled, The Commissioners of Crown Lisels, officers provided for by Act of January 3, 1865. That the Commissioners of Crown Lisels, officers provided for by Act of January 3, 1865. That the Commissioners of continuous are remains unpaid, and the principal and the same Glarke H.

Judol, plaintiff, who at said date executed a lease of certain premises, of which they were then in possession, as crown hard property, and which had been in the possession of the Crown Land University. This lease passed by assignment to Bishop & Co., whe entered into possession, by certain judgments of the Court it was decremined that the premises is questlon were not Grown land estate, and the defoundant as, signeds were evited. They then brought astitute upsined the premises in question of the lease for quiet possession, and obtained a judgment for the same of eight thomesad dollars. The defendant, J. H. Soper, Marshal of the Kingdom, new threatens for lexy upon, and sein, and so the private pupperty of Charles H.

Judd, one of the plaintiffs, to satisfy an execution. But Lori Eldon in the leading case Mesketh to Spendantiffs, to satisfy an execution. But Lori Eldon in making the making side of the origin assisted to the private pupperty of Charles H.

Judd, one of the plaintiffs, to satisfy an execution. But Lori Eldon in making the solution in favor of Bisbop & Co., for annount of the case of city of the presence of the country of the co

C. BREWER & COMPANY

his judgment.

The prayer of the hill is that the Court will he be prayer of the hill is that the Court will he said attien be medified in so far that said in he said attien be medified in so far that said lockiem (of covernant) are not liable under the raid judgment except in their representative the cayority as such Commissioners of Crown and the the judgment shall not operate as a lieu upon the private property of the cosmology of the process.

sprenty as sum recommenders of trying aniles and that the judicinent shall not operate so him upon the private property of the constanting, and that the defendent Soper, who Morshal of the Kingdom, and who has been givened practice for, be perpetually enjoined time making levy as above.

The answer substantially admits the allegances of fact in the fall and claims that the emplainants are fishly to satisfy the judgment crisionally and out of their private property. The lease for question is exhibited, and the algument is transaction in exhibited, and the algument is transaction in exhibited, and the algument, and is the first matter to be determined. The Court cannot assume any jurishistion even d upon cases and principles which learly justify its interposition. Nor will an llegation or the want of an allegation of jurishiction even the want of an allegation of jurishiction of the want of an allegation of the want of an allegation of the want of an allegation of the subject affect the question. dictain of the wait at an altegation of peria-dictain of the subject affect the question. Story & Eq. pleadings, Sec. 34. Nor, 1 appre-hend would the Court fail to consider the ques-tion of jurisdiction irrespective of densures, pleas or argument, and without regard to the consent of parties or waiver of objection. Biol.

KAINAPAU VS. S. KUKII.

ominal consideration of \$1.00 and natural

we and affection: and that defendan ance that the purchase money had not been paid to plaintiff, and that defendant has since refused to pay the purchase

in execution for debt."

The principle contended for by plain it if has been adopted by some States of the American Union and rejected by others, and in some when recognized by the courts, it has been abolished by statute. It is not been adopted by the States of the Linited States except when established by the local law of the different States.

Jones Mayes § 191. In the case of Boyley v. Greedoy. T Wheston 46 the Sapreme Court of the United States held that a vendor cannot enforce his lien for myadi purchase meney against trustees for creditors of the vendee to whom the land had been conveyed, without notice of the lien. In this country as in the United States the policy of the law is to encourage the greatest freedom in the transmission of land. We have a system of registration where titles are spread for public view. Real estate is subject to attachment and sale upon execution and

Iron Bedsteads. Galvanized Buckets.

p. 200.

Dwarris on Statutes says, "It is a sect astitled rule of law that every charge upon the subject must be imposed by clear and un ambiguous language. Acts of Parliament which impose a duty upon the public will be critically construed with reference to the particular language in which they are +2 pressed. When there is any ambiguity found the construction must be in favor of the push

etween them, keep it and not pay the onsideration. But Lord Elden himself loults the wisdom of the rule and says it would have been better at once to have

case." &c.

Chief Justice Gray in Abraul vs. Obligate
118 Mass. 254. effectually disposes of the
reasoning of Lord Eldon. He says, "the
theory that a trust arises out of the uncerscientiousness of the purchaser would construct the non-performance of every promise, made in conveyance of property to
the promisor, into a breach of trust; and
would attach the trust not merely to the
purchase money which he agreed to pay,
but to the land which he never agreed to
hold for the benefit of the cotes que trust."

The same judge also says that "the
most plausible foundation of the English
doctrine would seem to be that justice re
quired that the vendor should be enabled
by some sort of judicial process, to charge
the land in the hands of the vendee as se
curity for the unpaid purchase money.

And the restriction of the doctrine to real
estate suggests the inference that the
court of chancery was manced to inter
posely the consideration that they the law
of England real estate could not be at
tached on mesne process, nor creept in
certain cases, or to a limited extent, taken

Jane Cars.

59 Nunann St., and Cor. Fort an

Wm. M. GREEN WOOD. General Commission Merchant and Proprietor of the INDIA RICE MILLS, San Francisco, Cal. V